

Tax Package Common Elements - House and Senate (as of April 5, 2010)

		CURRENT AGREEMENT IN BOTH PACKAGES		
\$ in Millions		2009-11	2011-13	Comments
Description	Eff. Date			
Increase B&O Tax on all Services by 0.25% except Realtors, Hospitals, R&D	5/1/10	\$196.1	\$391.6	Earlier House effective date; expires in 2013; OPR estimate, DOR argues too high
Increase B&O Taxes on Direct Sellers	5/1/10	\$154.7	\$199.4	Dot Foods; complete repeal
Increase Cigarette and Other Tobacco Taxes	5/1/10	\$101.4	\$197.8	HB 2493; Senate agreed to House level on 4/5/10
Increase Taxes on Employers through New Economic Nexus Standards	6/1/10	\$84.3	\$399.7	Assume 1.75% B&O rate; Senate effective date
Impose Sales Tax on Bottled Water	5/1/10	\$35.3	\$69.2	Senate version expires in 2013
"Guilty Until Proven Innocent" Standard for Business Activities	5/1/10	\$8.5	\$30.4	House level without tax avoidance language
Increase B&O Taxes on Property Management Salaries	5/1/10	\$7.8	\$15.6	Earlier House effective date
Make Corporate Officers Personally Liable for Tax Debts	5/1/10	\$1.1	\$2.0	House level; Senate has more expansive language and money (\$5 million more)
Increase Taxes on Canned Meat Products	5/1/10	\$4.4	\$8.8	Earlier House effective date
Impose B&O Tax on Corporate Officer Salaries	5/1/10	\$2.5	\$4.6	Earlier House effective date
Increase Taxes on Livestock Nutrient Mgmt	5/1/10	\$1.5	\$2.8	Earlier House effective date
Increase Taxes on PUD Electricity Bills	5/1/10	\$1.2	\$2.2	Earlier House effective date
Increase B&O Taxes on New Jobs Created in International Services	6/1/10	\$0.0	\$0.0	Not in current House package, but has no revenue impact
Total State Tax Increases		\$598.8	\$1,324.1	